



IOWA DEPARTMENT OF JUSTICE AUDIT

FY 2014 Audit. The Office of the Auditor of State recently released the FY 2014 audit for the Department of Justice. The Attorney General serves as the head of the Department and Chief Legal Officer of the State. The Department prosecutes and defends all cases in the Supreme Court where the state is a party or has an interest. The Department also represents the state in other actions and proceedings, both civil and criminal, when in its judgment the best interest of the state require it to do so, or when requested to appear by the Governor or the Executive Council.

Recommendations. The report makes the following recommendations related to internal control.

- The Prosecuting Attorney Training Office does not segregate maintenance of detailed accounts receivable records from collections. The Office should review procedures to maximize internal control.
- The Department responded that all mail for the Prosecuting Attorney Training Office will be received and opened by the Office of the Attorney General's main receptionist. All checks and cash will be recorded by separate staff in the Office of the Attorney General. The staff of the Prosecuting Attorney Training Office will remain responsible for entering the financial information into the appropriate systems.

STAFF CONTACT: Beth Lenstra (515-281-6301) beth.lenstra@legis.iowa.gov